

**REMARKS**

The Examiner's Office Action mailed on September 30, 2002 has been received and its contents carefully considered.

Claims 3-14 are currently pending in the application. Claims 3, 5, 8 and 12-14 are amended herein. Claim 12 remains the only independent claim.

The Examiner objects to the Specification under 35 U.S.C. §112, first paragraph, on the grounds that the Specification "continues to be replete with terms that are not clear, concise and exact." To address the Examiner's concerns, a substitute specification in more idiomatic English is submitted herewith in the Appendix to this Amendment, showing the changes made since the amendment submitted on March 28, 2003. The substitute specification contains no new matter. Approval of the substitute specification and withdrawal of the objection is respectfully requested.

The Examiner has also objected to a minor informality in claim 3. The identified informality has been addressed in the manner suggested by the Examiner. Accordingly, withdrawal of the Examiner's objection to claim 3 is respectfully requested.

In the Action, claims 3-14 are rejected under 35 USC §112, second paragraph, as being indefinite for failing to particular point out and distinctly claim the subject matter which the applicant regards as the invention. Specifically, the Examiner identifies a number of particulars in which the language of claims 5 and 8 is unclear, and instances of unclear language or insufficient antecedent basis in claim 12. Claims 5, 8 and 12 are amended herein to address the concerns raised by the Examiner. Accordingly, review of the amended claims and withdrawal of the §112, second paragraph, rejection are respectfully requested.

Claims 13 and 14 are amended herein at the applicant's own initiative to correct a previous typographical error and further clarify the claim language.

In the Action, claims 3-14 are rejected under 35 USC §102(e) as being anticipated by Clancy et al. (U.S. Patent No. 6,134,563). The rejection is respectfully traversed.

In the Action, the Examiner asserts that Clancey discloses the claimed computer method for accounting, including spreadsheet software for creating, displaying, entering of values, computing, printing and saving of accounting spreadsheet screens (first file). The

Examiner asserts that Clancey further discloses the creation and display of additional files (second file), such as the "second electronic spreadsheet" in column 3, lines 53+, and also discloses recalling a spreadsheet after calling the additional files and performing predetermined computations and merging of the files in to the additional file, such as when the first "spreadsheet" is inserted into the recalled "second spreadsheet," as disclosed in column 3, line 53+.

The Examiner's argument (without, it is noted, pointing to specific figures or sections of the text to support the argument) is that all of the other claimed limitations of the present invention are either disclosed or inherent in the applied reference. The applicant respectfully disagrees, and submits that, in particular, Clancey fails to teach or suggest the important limitations of amended claim 12, steps (h) through (l). These steps recite:

- (h) storing and printing out the first file created in step (g);
- (i) creating a second file in addition to said first file;
- (j) calling said second file after step (h) to spread and arrange said second file;
- (k) recalling said first file after step (j) and performing predetermined computations-for said first file based on the accounting method; and
- (l) combining or merging said first file, for which the predetermined computations have been performed in step (k), into said second file spread and arranged in step (j) so that a final state of said first file will be handed down to said second file.

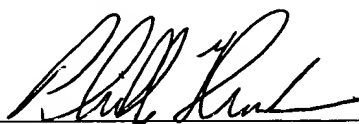
In the present invention, the merging of files is used to increase the amount of entry space in the input cells (see, for example, application page 26, lines 1-4), as when combining monthly files to produce yearly results (see, for example, application page 26, lines 21-24). By contrast, input data in the system of Clancey is all stored in a financial database 30 (Clancey column 7, lines 5-12). In Clancey, separate spread sheets are used to enter financial data (column 19, lines 43-47), and to display the results of financial calculations in reports created by the user (column 7, lines 2-12). To combine the results of several months in one set of reports, the user modifies the time range of the reports using a time period wizard (column 9, lines 39-43). Since Clancey populates its report spreadsheets with input data from a common database, rather than entering it directly into

the accounting screens themselves, as in the current invention, Clancey does not require, nor does it discuss or suggest at all, the unique method claimed in steps (h) through (l), quoted above, for combining or merging spreadsheet files. Accordingly it is respectfully submitted that claim 12, as well as dependent claims 3-11, 13 and 14 patentably distinguish over the applied art reference.

All of the Examiner's objections and rejections having been addressed, it is submitted that the application, as amended, is in condition for allowance. Notice of such and passing of this application to issue, with claims 3-14, is earnestly solicited.

Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned to arrange for such an interview.

Respectfully submitted,



November 6, 2003

Date

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Appendix

**APPENDIX**  
**SUBSTITUTE SPECIFICATION**